

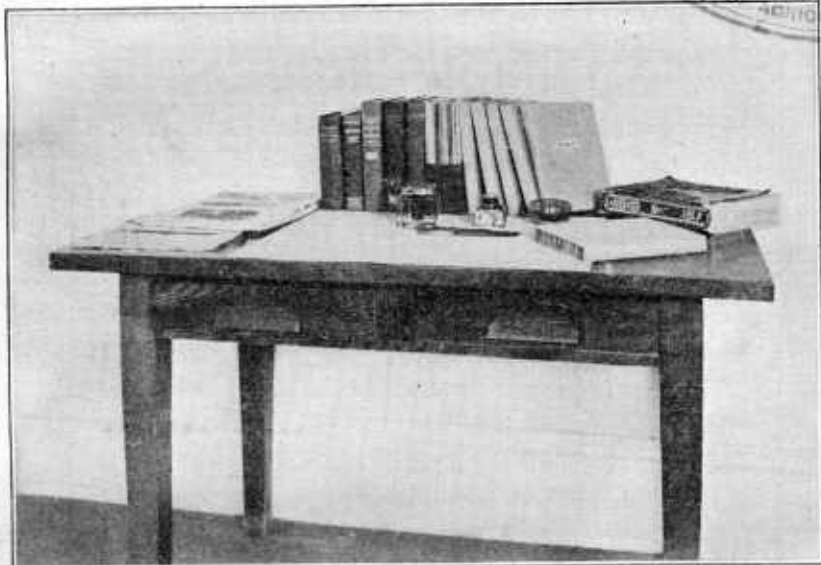
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THE USE OF A DIARY FOR FARM ACCOUNTS

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THIS BULLETIN tells how a diary may be used for keeping certain farm records. Farmers have need of two kinds of accounts, first, those in which are recorded items of a financial nature, such as receipts and expenditures, and, second, those in which are kept records of farm work and production, such as dates of planting and of harvesting, crop yields, feeds fed to live stock, etc. On the average farm, where the business is not too large, a diary is a very convenient means of keeping all these records.

The farm home and the farm business are intimately associated; the one is indeed the headquarters of the other. A carefully kept diary embodies a chronicle of the affairs of both which is of permanent value, not only from a personal and sentimental standpoint, but also as a continuous record of the farm business.

In the following pages several different kinds of such diaries are described with suggestions as to how various farm accounts may be kept in diary form.

THE USE OF A DIARY FOR FARM ACCOUNTS.

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Many farmers have found a diary more or less helpful for keeping a record of their farm operations. Some farmers use it merely to record the daily happenings of the farm or those of a personal nature, while others use it to keep a fairly complete record of their farm business. The possibilities of the diary for farm accounting are not generally understood. With a little care and thought its value for this purpose can be greatly increased.

A successful New York farmer kept a diary from the time when he began farming as a young man until he retired recently after 40 years of active farm work. In these diaries he has a record of all farm operations, the machines used, the dates of planting and harvesting, the yields of crops, and daily notes on the weather. In the back of each diary is a financial account of his farm business, giving the amount of products sold, with prices, a list of all expenses, and a memorandum of transactions with his neighbors. Aside from all the strictly business items, there are daily notes of personal interest, of plans and ambitions, and of neighborhood happenings, which in themselves make a valuable record. Thus the value of these diaries to him lies not only in the practical farm accounts, but also in the pleasures of reminiscence he derives from reading their pages. For years his farm neighbors have looked to him and his diaries to settle arguments as to the date when certain events happened in the community.

The one important essential in which a diary differs from ordinary bookkeeping records is that it contains items of a personal as well as of a business nature. It holds the farmer's interest, whereas farm accounts without the accompanying diary become in a few years dry reading.

It is the purpose of this bulletin to explain the different types of diaries available and the methods of utilizing them for farm records, attention being given to a discussion of such accounts as can readily

Wednesday, May 17, 1916

Cold west wind, cloudy, showers last evening

Turned cattle on hill pasture for the first time this season. Grass is good for time of year.

Finished harrowing corn ground. Expect to begin planting tomorrow.

Took chickens out of incubator. Had 136 from 180 eggs.

Renewed subscription to daily paper.

FIG. 1.—Typical page of diary used for farm records.

be kept in a farm diary and which will be found of value to the average farmer.

TYPE OF DIARIES.

The most common form of diary is a book containing a blank page for each day's record and space in the back of the book for financial accounts. Most diaries of this kind are similar in arrangement and

vary in price according to the quality of paper and the binding. (See fig. 1.)

Another form of diary has a page for each day divided to provide space for two successive years' records. A similar type pro-

Thursday, April 1, 1915

Clear. N. W. Wind. Cold

Finished trimming young orchard

Fred Otter began work today.
Hired for 8 months at \$30

Mr. and Mrs. Hill here for dinner

Saturday, April 1, 1916,

Rain. East wind.

Cleaned out machine shop and granary.
Took part of grain drill to town for repairs.

Received from Mr. W. Jones interest
to date on note given last January

FIG. 2.—Form of diary designed for two years' records.

vides space on each page for five successive years' records. Neither of these forms is in as common use as that illustrated in figure 1. They are designed primarily for a memorandum of work and do not appear to be well suited to the farmer's use. (See fig. 2.)

A blank book sometimes called a "daily journal" may be used for a diary and for farm accounts. This book, with a page for each

SUGGESTIONS FOR KEEPING A DIARY.

It takes time to learn how to keep a diary in a way that will be most useful. Good judgment must be exercised in the selection of what items are worth mentioning. No rules are possible, as each individual must be guided according to his own interests. It is a fine art to distinguish between those things which are of interest only for the present and those thoughts and actions the recollections of which will be cherished in after years. It is important to write the records regularly, counting it a part of the daily farm work. Be careful not to make the records too general in character, since then each day's record will tend to be like any other. Be specific, and never let a day go past without putting down something. No day is so idly spent that it has no thought or action worth mentioning.

Whatever form of diary is used it should be of good size, of a good grade of paper, and strongly bound. A suitable one can usually be purchased for from \$1 to \$2. It will not pay to use a book of inferior binding or paper, as part of the satisfaction of keeping the records is having them in good, permanent form. Records should be written in ink, as lead-pencil writing will become dim after a few years. A fountain pen will be found very useful in this connection.

ACCOUNTS FOR FINANCIAL SUMMARY OF THE FARM BUSINESS.

The prime essential in keeping farm accounts is to ascertain at the outset what records are necessary to give the desired information about the farm business. With this clearly in mind the actual keeping of the records becomes a very simple matter. Generally speaking, there are three specific purposes in keeping farm accounts:

(1) To determine the farm investment, receipts, and expenses and thereby the net income from the farm business as a whole.

(2) To determine the net returns from any individual farm enterprise, but more especially to furnish specific information, such as amount of feed fed to each kind of live stock, amount of milk or number of eggs produced, and in the case of crops to show the efficiency of the methods used in the production of each.

(3) To furnish a memorandum of what other people owe you and what you owe other people.

Investigations show that fully 40 per cent of all farmers keep some kind of accounts. The great majority of these attempt only a record of receipts and expenses. This probably is the most important, for much depends on a knowledge of the income and outgo of the entire farm business.

The following outline shows what accounts are needed aside from the farm inventory to complete this financial summary of the farm business. Each of these accounts is taken up more in detail in the

succeeding paragraphs and explanations are given as to how they can be kept in a diary.

OUTLINE OF FINANCIAL SUMMARY OF THE FARM BUSINESS.

Inventory of farm investment-----	<div> Real estate. Live stock. Feed and supplies. Machinery and tools. Cash to run the business. </div>
Receipts-----	<div> Increase, if any, in value of live stock during year. Increase, if any, in amount of feed and supplies. Sales from crops. Sales from live stock. Sales from live-stock products. Miscellaneous. </div>
Expenses-----	<div> Decrease, if any, in value of live stock during year. Decrease, if any, in amount of feed and supplies. Live stock purchased. Current (labor, feed, repairs, etc.). Depreciation of buildings and machinery. </div>
Farm income or difference between receipts and expenses-----	
Interest on farm investment-----	
Farmer's labor income-----	

Farm home supplies not counted in above statement.

Rental value of farm dwelling-----
Garden products, fruits, etc-----
Meats, eggs, milk, etc-----

Total furnished by farm-----

It may seem odd to speak of the farm summary in the beginning of the discussion on what accounts to keep. The reason for this is that the summary is used to construct the accounts, just as the architect's plan is used to construct the building. In other words, one can not tell what accounts to keep until he has looked at the plan of summarizing and learns what accounts are needed.

FARM INVENTORY.

The inventory, or list of farm property at the beginning and end of the year, is one of the most important features of any form of farm accounting. Such a record is also of great value in adjusting insurance in case of fire. It should be made either in the winter or early spring prior to the commencing of spring work.

An extra blank book, devoted entirely to annual inventories, will prove helpful when diaries are used for the other accounts. Such a

book, which might be called an inventory or property book, could be ruled to permit grouping all the values of any article for a period of years. It will save copying the items into each year's diary. The following is a sample page from such a book:

HORSES.

Name.	Age.	Value.						
		1910	1911	1912	1913	1914	1915	1916
Jess. (Bought in March, 1908).....	4	200	200	225	225	215	215	200
Kit. (Died April, 1913).....	11	150	140	130	120	.....	.....	.....
Jack. (Bought June, 1912, age 5).....	5	.....	.....	.....	175	180	200	200

Real estate.—Under the heading of real estate is included the value of land, buildings, fences, woodlot, and all other items of a permanent nature. These are not itemized separately, as the farm is thought of as a unit made up of land, buildings, and other permanent improvements.

Live stock.—Form I is for the live-stock inventory. Space is left for entering only the total for each class of animals. If desired, however, the individual animals in each class can be valued separately, using an extra book or blank pages in the back of the diary for this purpose.

FORM I.—Statement showing summary of live-stock inventory.

Animals—kind.	Beginning of farm year.			End of farm year.		
	No.	Value.	Total.	No.	Value.	Total.
Cows.....						
Heifers.....						
Calves.....						
Bulls.....						
Steers.....						
Oxen.....						
Horses.....						
Mules.....						
Colts.....						
Ewes.....						
Lambs.....						
Brood sows.....						
Other hogs.....						
Pigs.....						
Chickens.....						
Turkeys.....						
Ducks.....						
Bees.....						
Total.....						

Feed and supplies.—It is sometimes difficult to estimate closely the amount of feed and supplies of various kinds on hand and to deter-

mine the proper value for same. Yet this is important, in that much of the income of the farm may be in the form of grain or roughage held for feed. When the total of these items is more at the end of the year than at the beginning it represents a gain and is counted as a receipt; when less at the end of the year, an expense. Grain and hay held for sale are not included in this group, but should be listed under receipts from crops sold at values prevailing at the time of taking the inventory. Care must be used in listing the items to include all farm supplies, such as binding twine, fertilizers, machine oil, lumber, etc.

Machinery and tools.—A suggestive list of some of the more common implements is given in Form II. It is time well spent to go through the buildings each year and make a list of the machines and tools, using the best judgment possible in placing the values on different articles.

FORM II.—Statement showing list of machinery.

LIST OF MACHINERY.

No.	Kind.	Value at beginning of year.	No.	Kind.	Value at beginning of year.
.....	Heavy wagons.....	.....	.....	Mowing machine.....	.....
.....	Light wagons.....	.....	.....	Hayrake.....	.....
.....	Pleasure wagons.....	.....	.....	Tedder.....	.....
.....	Sleighs.....	.....	.....	Hay fork and stacker.....	.....
.....	Walking plows.....	.....	.....	Manure spreader.....	.....
.....	Sulky plows.....	.....	.....	Corn shredder.....	.....
.....	Disk harrow.....	.....	.....	Ensilage cutter.....	.....
.....	Spike-tooth harrow.....	.....	.....	Corn sheller.....	.....
.....	Spring-tooth harrow.....	.....	.....	Potato planter.....	.....
.....	Roller.....	.....	.....	Potato sprayer.....	.....
.....	Weeder.....	.....	.....	Potato digger.....	.....
.....	Corn planter.....	.....	.....	Orchard sprayer.....	.....
.....	1-horse cultivator.....	.....	.....	Gasoline engines.....	.....
.....	2 or 3 horse cultivator.....	.....	.....	Dairy equipment.....	.....
.....	Corn binder.....	.....	.....	Poultry equipment.....	.....
.....	Grain binder.....	.....	.....	Evaporator.....	.....
.....	Grain drill.....	.....	.....	Harness.....	.....
.....	Hay loader.....	.....	.....	Minor equipment.....	.....
.....
.....
.....	Total.....	.....	.....	.....	.....

Cash to run the business.—A certain amount of money is necessary for carrying on the farm business. This amount will vary widely on different farms, according to whether the farm receipts are distributed throughout the year or received at one time. It should represent the average amount of money that the farmer has on hand at all times during the year for the purpose of paying current expenses. In other words, it is the balance of his checking account. The amount of cash to run the business will range from \$25 to \$100 on most farms.

Total investment.—The total investment is made up of the sum of the five divisions enumerated in the preceding paragraphs—real estate, live stock, feed and supplies, machinery and tools, and cash to run the business. The ordinary form of diary does not have space for making a complete list of all the items included in the farm investment. These can be put in a separate book as previously suggested and only the totals copied into the diary.

FORM III.—*Statement for area, yields, and sales of crops.*

CROP RECORD.

Crops.		Yield.		Operator's sales.		
Kind.	Acres.	Per acre.	Total.	Amount.	Price.	Value.
Corn for grain.....						
Corn for silage.....						
Other corn.....						
Potatoes.....						
.....						
Spring wheat.....						
Winter wheat.....						
Rye.....						
Oats.....						
Barley.....						
Buckwheat.....						
Straw.....						
.....						
Hay.....						
Alfalfa.....						
Oat hay.....						
Oats and barley.....						
Oats and peas.....						
.....						
Field beans.....						
Cabbage.....						
Tobacco.....						
Cotton.....						
Hops.....						
Beets.....						
.....						
Seeds.....						
.....						
Apples, bearing.....						
Apples, not bearing.....						
.....						
Peaches.....						
Cherries.....						
Pears.....						
Strawberries.....						
Total.....						

FORM IV.—*Statement for live stock, animal products, and miscellaneous receipts.*
LIVE STOCK.

Animals—kind.	Sales.			Purchases.			Died.
	No.	Value.	Total.	No.	Value.	Total.	No.
Cows.....							
Heifers.....							
Calves.....							
Bulls.....							
Steers.....							
Oxen.....							
Horses.....							
Mules.....							
Colts.....							
Ewes.....							
Lambs.....							
Brood sows.....							
Other hogs.....							
Pigs.....							
Chickens.....							
Turkeys.....							
Ducks.....							
Bees.....							
Total.....							

RECEIPTS FROM STOCK PRODUCTS.

	Amount.	Price.	Value.
Butter.....			
Creamery milk.....			
Market milk.....			
Cheese.....			
Wool.....			
Eggs.....			
Hides.....			
Honey.....			
Breeding fees.....			
.....			
Total.....			

RECEIPTS, MISCELLANEOUS SOURCES.

	Amount.	Price.	Value.
Labor.....			
Machine work.....			
Cash rent for.....			
Rent of buildings.....			
Sirup and sugar.....			
Lumber, posts, etc.....			
.....			
.....			
.....			
Total.....			

FARM RECEIPTS AND EXPENDITURES.

Receipts can be divided into six groups, as shown in the diagram on page 8. The first two of these, namely, increase in live stock and in feed and supplies, can only be obtained at the end of the year by comparing the new inventory with that of the preceding year. Often there will be no increase in either of these items, but rather a decrease, which should be put under expenditures instead of receipts.

FORM V.—Statement for current expenses.

CURRENT EXPENSES.

	Operator.
Regular hired labor.....mo.....	
Extra hired labor.....mo.....	
Board of hired labor.....mo.....	
Family labor.....mo.....	
Board of family labor.....	
Repair of machinery.....	
Repair of buildings.....	
Repair of fences.....	
Feed: Hay, silage, etc.....	
Feed: Grain and concentrates.....	
Feed grinding.....	
Silo filling.....	
Corn shredding.....	
Milk hauling.....	
Horseshoeing.....	
Breeding fees.....	
Veterinary.....	
Seed, plants, trees.....	
Fertilizer, manure.....	
Spray materials.....	
Twine.....	
Thrashing.....	
Baling.....	
Machine work hired.....	
Fuel and oil for farm work.....	
Bags, barrels, crates.....	
Cotton ginning.....	
Insurance.....	
Taxes on farm property.....	
Water tax.....	
Cash rent.....	
Total.....	
DEPRECIATION ON EQUIPMENT AND BUILDINGS.	
Dwelling, .. per cent of value.....	
Other buildings, .. per cent of value.....	
Machinery, .. per cent of value.....	
Total.....	

Whether the receipts from crops and other sources are kept under their respective headings in the back of the diary or are entered each day at the bottom of the pages, as shown in figure 3, it will be a great help to make out a crop summary as given in Form III. This gives a statement of the area and yield of each crop, quantity sold, and amount received therefor. This kind of a statement is also desirable for the live stock, live-stock products, and miscellaneous receipts. (See Form IV.)

The farm expenses may be grouped into the divisions shown in the outline on page 8, or if desired, they may be subdivided in more detail, as is done in Form V, for current expenses.

RECEIPTS					EXPENSES				
POTATOES					FEED				
Aug 8	4 bu.	@	1.05	4 20	Apr 2	1/2 Ton Bran @	28	14 00	
" 31	4 "	@	1.00	4 00	" 15	2 " Cottonseed "	34	68 00	
Sept 4	10 "	"	90	9 00	" 28	2 Bags Chick feed	2 00	4 00	
" 8	12 "	"	90	10 80	May 15	1 Ton Bran	27	27 00	
" 15	3 "	"	85	2 55					
" 18	7 "	"	80	5 60					

FIG. 4.—Sample pages showing method of entering receipts and expenses directly to respective accounts. (Compare with method of making daily entries at bottom of each page as suggested in fig. 3, p. 6.)

There are two or three ways of keeping a record of receipts and expenses, depending upon the form of diary used. For example, a page or part of a page in the back of the book may be set aside for a record of each class of receipts and expenses. (See fig. 4.) This method necessitates turning to different places in the diary each time a financial transaction is entered. However, it has the great advantage of having in one place all the items pertaining to any crop or kind of expense. As a rule an entire account will go on a single page, where it can be easily added.

It should be carefully noted that personal items are not included in these expenses. It is the farm income that is wanted, not the amount of money saved after all living and personal items of expense have been deducted from the gross receipts. Many persons confuse the amount of money on hand at the end of the year with

the net return from the farm business. It makes no difference how profitable the farm may be, the farmer will not be able to save much if the living expenses are out of proportion to the income. Often the man who operates the more successful farm fails to accumulate money as fast as the less successful farmer who saves all he gets. The farm and its possibilities are one thing and the standard of living of the farmer and his family are another. Although a farm may produce a handsome profit yearly, the owner of it may grow poorer from year to year if the family living expenses exceed the profits of the farm business.

When a form of diary is used where the memoranda of work and the financial transactions are all put on one page, as in figure 3,

MONTHLY SUMMARY OF CROP SALES

Month	Potatoes	Hay	Apples	Wheat		
Jan.		140.00				
Feb.		14.00	32.00	324.00		
Mar.	24.00					
Apr.	28.00	64.00				
May						
June						
July						
Aug.						
Sept.						
Oct.						
Nov.						
Dec.						
Total	52.00	218.00	32.00	324.00		

FIG. 5.—Statement of monthly summary receipts from crop sales. This statement is useful in connection with form of diary shown in fig. 3.

it is desirable to make a monthly summary of each class of receipts and expenses. An excellent way of doing this is illustrated in figure 5. This monthly summary should be in the back of the book and contain only the totals for each kind or class of receipts and expenditures. This method makes a little more work than does that in which the items are entered directly in the separate accounts, but this is largely offset by having all the original records for one day on one page.

FARMER'S LABOR INCOME.

Having determined the total farm receipts and expenses, it is an easy matter to subtract one from the other and find the farm income. This sum represents the amount of money the farmer receives for his

labor and his investment. This same capital, however, if otherwise invested, would earn him a reasonable rate of interest without much work on his part. Therefore to find what he receives for his labor alone it is necessary to subtract interest on his farm investment from the farm income. The remainder is called the farmer's "labor income." It very often happens that the farm, at present value, does not pay the current rate of interest on the total investment. This results in the labor income being a minus quantity. A farmer may have a minus labor income and yet live comfortably, the reason being that he has the interest on his investment to use for his living expenses. But when the farm income—that is, the difference between receipts and expenses—is a minus quantity, he will not have a good living, because it means that he has paid out more than he received without even allowing himself any pay for his labor or interest on his farm investment.

VALUE OF HOME SUPPLIES FURNISHED BY FARM.

Approximately two-thirds of the cost of the farmer's living is furnished by the farm without direct expenditure in money. This sum, representing the value of food, fuel, and shelter, amounts to about \$90 per person per year.¹ On a small farm this constitutes a large part of the total farm income, and it should always be taken into account when considering the net income from the farm business. If desired, a record of these items may be kept by the housewife in connection with family or personal expenses. It is very doubtful, however, whether the farmer will want to go to the trouble of keeping these items in his farm diary.

ACCOUNTS WITH CROPS OR LIVE STOCK.

In the preceding discussion only those accounts have been considered which are necessary to determine the net income from the farm business as a whole. They will not tell whether any particular crop was grown at a profit or loss.

The accounts for any crop or class of live stock are called cost accounting records. They bear the same relation to the farm business as a manufacturer's accounts with wagons, sleighs, etc., do to his business. Very few farmers care to keep a full set of cost accounts on all phases of the farm business. However, records on some particular crop or class of live stock may be very desirable. The items which must be considered in an account with a crop are as follows:

CHARGES.

Inventory of amount of work, seed, etc., if any, previous to beginning the account.

¹ See Farmers' Bulletin No. 410, "Value to Farm Families of Food, Fuel, and Use of House."

Part of manure charge from previous crops.
Value of manure applied for this crop.
Commercial fertilizers, all or part to this crop.
Seed.
All man labor, including supervision.
All horse labor.
Use of machinery.
Use of buildings for storage of crops.
Use of land.
Other miscellaneous costs.
Interest on costs until crop is sold or fed.

CREDITS TO CROP.

All products sold, used by the family, fed on the farm, saved for seed, or used for bedding.

Probable value of manure left in soil but charged to crop.
Inventory, or amount on hand at end of year.

The items to consider in a cost-accounting record of live stock are as follows:

CHARGES.

Inventory, or total value of stock, feed, etc., at beginning of year.
Live stock purchased.
Feed and bedding used.
Pasture.
All man labor, including supervision.
All horse labor.
Use of machinery.
Use of buildings.
Miscellaneous costs, insurance, etc.
Interest on investment.

CREDITS.

Sale of live stock and live-stock products.
Skim milk, etc., fed to other stock.
Products used by the family.
Value of manure.
Inventory at end of the year.

A diary is well adapted to keeping cost-accounting records when information is wanted on only a few enterprises. In writing up the diary each day it will take very little additional time to enter the hours and minutes spent in work on the crop under consideration. Along with the record of the work done notes should be made of the seed, fertilizer, etc., used (see fig. 3, p. 6).

If cost-accounting records are to be kept on all the farm enterprises, it will probably be desirable to have a page or so set aside for each crop and each class of live stock, and to enter all items pertaining to each enterprise direct. If the form shown in figure 3, page 6, is followed there is entailed the work of going through each day's

record and picking out items pertaining to each enterprise. Many farmers, however, use a diary for this purpose, finding it very convenient for reference; then, if any time they want the total of the work spent on a crop, they have the necessary original records.

ACCOUNTS WITH FIRMS OR INDIVIDUALS.

Accounts with outside firms or persons are necessary when any portion of the business is done on credit. Such accounts contain a record of what you owe and to whom, and what is owed you and by whom. Such accounts sometimes save paying a bill twice and help to avoid mistakes and disputes. The simplest way of keeping such records is to enter the items directly to the account with each person or firm. A few pages in the back of the diary can be used for this purpose. If there are only a few such items, the form of diary shown in figure 3 is excellent for this kind of records.

MISCELLANEOUS ACCOUNTS.

Many farmers find certain miscellaneous records exceedingly interesting and valuable. Among the more important of these are milk and egg records. The diary is especially well suited for keeping the latter. For milk records of individual cows special forms are desirable. In keeping these there is a greater tendency on the part of many dairymen to weigh the milk of each cow a few days each month instead of weighing the milk each day of the month. The record for each month is then computed from these weighings, thereby saving much work. Such records are accurate enough for most practical purposes.

CONCLUSION.

Farm records should to some degree form a part of every farm business. The particular method of keeping them is not important so long as the accounts give the desired information. The great majority of farmers do not need elaborate accounts, as the size and limitations of their business will not justify the work. On the other hand, a memorandum of important transactions and of the daily farm happenings will prove to be extremely useful. At times it may save money and trouble. A large number of successful farmers have found a diary desirable in that it serves all their bookkeeping needs.

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